

SB 367 – Payroll Deduction Payment Agreements for State Employees

- Goes into affect January 1st, 2006.

Payroll Deduction Payment Agreement Process:

1. DOR courtesy non-filer and delinquency notices to go out in early January, 2006 to employee home addresses. State employee requests payment agreement (Agreement) from DOR.
2. DOR generates Agreement based on DOR guidelines (12 months, equal installments) and sends to state employee.
3. State employee signs Agreement and takes to Payroll/Personnel office.
4. Payroll/Personnel office enters payroll deduction information into SAMII-HR with deduction type REVTA, and deduction plan being the earliest year on the agreement. (If it is for a year prior to 2000, please contact Vandee DeVore in Division of Accounting to set up the deduction plan.)
5. Payroll/Personnel office completes bottom part of Agreement and sends to DOR at the following address:

Taxation Bureau
Personal Tax, Room 330
Harry S Truman Building
Attn: Payment Processing Section

6. DOR updates records of Agreement being final. (NOTE: State employee is not in compliance with Section 105.262 RSMo until Agreement is received by DOR from the Payroll/Personnel offices.)
 7. Tax Compliance letter is issued the following business day after DOR updates their records.
 8. When the delinquency is paid in full, DOR will issue Payroll/Personnel office with a Paid in Full report. (The report will be sent to the agency contact person on the 2nd business day after each payday.)
 9. Payroll/Personnel office expires REVTA deduction information.
- Notification to agencies from DOR of state employees who do not comply with DOR will be in mid February. Agencies must notify employees of delinquency and the 45 days to comply as condition of continued employment.
 - Agencies should notify Mike Davis at Mike.Davis@dor.mo.gov of their agency notification date (to their employees).
 - DOR will produce a 45-day and 55-day Non-compliant report for the agencies.
 - Annual or Comp Leave Payouts at termination are subject to withholding. Contact Mike Davis to determine outstanding amount due and agency will enter 1DED against the payout amount.